



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MEMORANDUM FOR: Harry J Hicks III
ASSOCIATE CHIEF COUNSEL
(INTERNATIONAL)

FROM: Mindy S. Piatoff, Acting APA Program Director

DATE: July 24, 2003

SUBJECT: APA Quarterly Report for FY 2003,
Third Quarter Ending 6/30/03

The following are the APA Program's results for the third quarter of FY 2003 ("Q3").

APAs Completed

The APA Program completed 14 APA matters in Q3. That number consists of seven bilateral APAs (2. renewals), 7 unilateral APAs (2 renewals).

Negotiating-Position Papers

The APA Program completed 7 bilateral negotiating position papers in Q3.

Other

One (1) taxpayer withdrew its unilateral APA request in Q3.

Annual Reports

The APA Program completed its review of, and closed 45 annual reports in Q3.

New Matters

The APA Program received 16 new APA matters in Q3. Ten (10) of the 16 new matters are bilateral. Four (4) of the ten (10) bilateral matters involved renewals. Six (6) of the new matters are unilateral. Two (2) of the six (6) unilateral matters involves a renewal.

APA Inventory

The APA Program has an ending inventory of 199 open matters.¹ This consists of 152 bilateral and 47 unilateral matters.²

Attached for your information is the APA issuance report and open inventory reports as of June 30, 2003. Please contact Mindy Piatoff at (202) 874-5620 if any additional information is required.

Respectfully submitted,

Mindy S. Piatoff
Acting APA Program Director

Attachments

cc: LMSB Commissioner
Director, International
National Director of Appeals
LMSB Division Counsel

1. This equals beginning Q3 inventory of 198 matters, plus 16 receipts, less 14 closures and 1 case withdrawn $\{198 + 16 - 14 - 1 = 199\}$.

2. The 199 open matters include 8 pending dollar filings (6 bilateral and 2 unilateral): Thus

- The APA Program has an inventory of 191 active cases, i.e., 199 open matters less 8 pending dollar filings.
- The 191 active cases consist of 146 bilateral cases (152 total bilateral matters less 6 pending bilateral dollar filings) and 45 unilateral cases (47 total unilateral matters less 2 pending dollar filings).
- The APA Program has forwarded 98 of the 146 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 93 cases, consisting of 48 bilateral (146 active bilateral cases less 98 forwarded to Competent Authority) and 45 active unilateral cases.